

FILED ON

MAR 03 2025

Ashtabula County Board of Revision

Tax year 2024 BOR no. 0020  
County Ashtabula Date received 3/3/2025

DTE 1 Rev. 12/22

### Complaint Against the Valuation of Real Property

Answer all questions and type or print all information. Read instructions on back before completing form.

Attach additional pages if necessary.

This form is for full market value complaints only. All other complaints should use DTE Form 2

Original complaint  Counter complaint  
Notices will be sent only to those named below.

		<b>Name</b>	<b>Street address, City, State, ZIP code</b>
1. Owner of property		<u>Nancy Rice Life Estate</u>	<u>345 S. Market St. Jefferson Oh</u>
2. Complainant if not owner		<u>Daniel T. Knight POA.</u>	
3. Complainant's agent			
4. Telephone number and email address of contact person <u>440-813-3471</u> <u>danknight2003@yahoo.com</u>			
5. Complainant's relationship to property, if not owner			
If more than one parcel is included, see "Multiple Parcels" instruction.			
6. Parcel numbers from tax bill		Address of property	
<u>260220003300</u>		<u>345 S. Market St. Jefferson Oh</u>	
7. Principal use of property <u>Residential</u>			
8. The increase or decrease in market value sought. Counter-complaints supporting auditor's value may have -0- in Column C.			
Parcel number	Column A Complainant's Opinion of Value (Full Market Value)	Column B Current Value (Full Market Value)	Column C Change in Value
<u>260220003300</u>	<u>\$ 77,000.00</u>		
9. The requested change in value is justified for the following reasons: <u>Professional Appraisal</u>			

10. Was property sold within the last three years?  Yes  No  Unknown If yes, show date of sale \_\_\_\_\_ and sale price \$ \_\_\_\_\_ ; and attach information explained in "Instructions for Line 10" on back.

11. If property was not sold but was listed for sale in the last three years, attach a copy of listing agreement or other available evidence.

12. If any improvements were completed in the last three years, show date \_\_\_\_\_ and total cost \$ \_\_\_\_\_

13. Do you intend to present the testimony or report of a professional appraiser?  Yes  No  Unknown

14. If you have filed a prior complaint on this parcel since the last reappraisal or update of property values in the county, the reason for the valuation change requested must be one of those below. Please check all that apply and explain on attached sheet. See R.C. section 5715.19(A)(2) for a complete explanation.

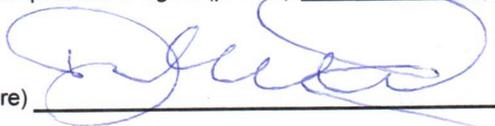
- The property was sold in an arm's length transaction.
- The property lost value due to a casualty.
- A substantial improvement was added to the property.
- Occupancy change of at least 15% had a substantial economic impact on my property.

15. If the complainant is a legislative authority and the complaint is an original complaint with respect to property not owned by the complainant, R.C. 5715.19(A)(8) requires this section to be completed.

- The complainant has complied with the requirements of R.C. section 5715.19(A)(6)(b) and (7) and provided notice prior to the adoption of the resolution required by division (A)(6)(b) of that section as required by division (A)(7) of that section.

I declare under penalties of perjury that this complaint (including any attachments) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Date 3/2/2025 Complainant or agent (printed) Darrie T. Knight Title (if agent) P.O.A.

Complainant or agent (signature) 

Sworn to and signed in my presence, this \_\_\_\_\_ day of \_\_\_\_\_ (Date) (Month) (Year)

Notary \_\_\_\_\_

**Situs : 345 S MARKET ST**

**Map ID: 26-022-00-033-00**

**LUC: 510**

**Card: 1 of 1**

**Tax Year: 2024**

**Printed: 03/03/25**

**CURRENT OWNER**  
RICE NANCY LIFE ESTATE  
KNIGHT TRACY M REMAINDER  
29 SOUTH POPLAR ST  
JEFFERSON OH 44047  
  
CAUV  
Field Review Flag:

**GENERAL INFORMATION**  
Routing No. 022-00 033-00  
Class Residential  
Living Units 1  
Neighborhood 54200  
District  
Zoning  
Alternate Id



**Legal Description**  
**Parcel Tieback:** Addl. Tieback: N  
**Legal Descriptions:**  
57 & 59 MULBERRY ST

**Land Information**

Type	Cd	Rate	Size	Acres	Dpth	Inf Fac	Inf %	Value
F	1	225	129 160		1.03	5	-25	29,150
								29,150

Total Acres: .4738      Legal Acres: 0.47      NBHD Fact: 1.3000

**Assessment Information**

	Assessed	Appraised	Cost	Income	Market
<b>Land</b>	10,220	29,200	29,200	0	0
<b>Building</b>	29,720	84,900	84,900	0	0
<b>Total</b>	39,940	114,100	114,100	0	0

**Manual Override Reason**  
**Base Date of Value**  
**Effective Date of Value**  
**Value Flag** 1-COST APPROACH

**Current Value**

Year	Land	Building	Total Value
2021	22,400	60,700	83,100
2022	22,400	60,700	83,100
2023	29,200	84,900	114,100

**Permit Information**

Date Issued	Number	Price	Purpose	Note	Status

**Sales/Ownership History**

Transfer Date	Price	Type	Validity	Deed Reference	Deed Type	Grantor
12/27/12			E-Exempt Conveyance (Sale Price O		ET-Temp Exempt	RICE NANCY LIFE ESTATE
12/27/12			B-Bank Resale		ET-Temp Exempt	RICE NANCY
03/21/12	25,900		N-Not Open Market / Not Arm'S Leng		QC-Quit Claim	EH POOLED 211 LP
02/09/12	20,066		B-Bank Resale		LD-Limited Warranty Deed	DEUTSCHE BANK NATIONAL TRUST COM

**Entrance Information**

Date	ID	Entry Code	Source
10/30/24	AE	5-Notes	3-Other

**Property Notes**  
Note Codes:

Situs : 345 S MARKET ST

Parcel Id: 26-022-00-033-00

LUC: 510

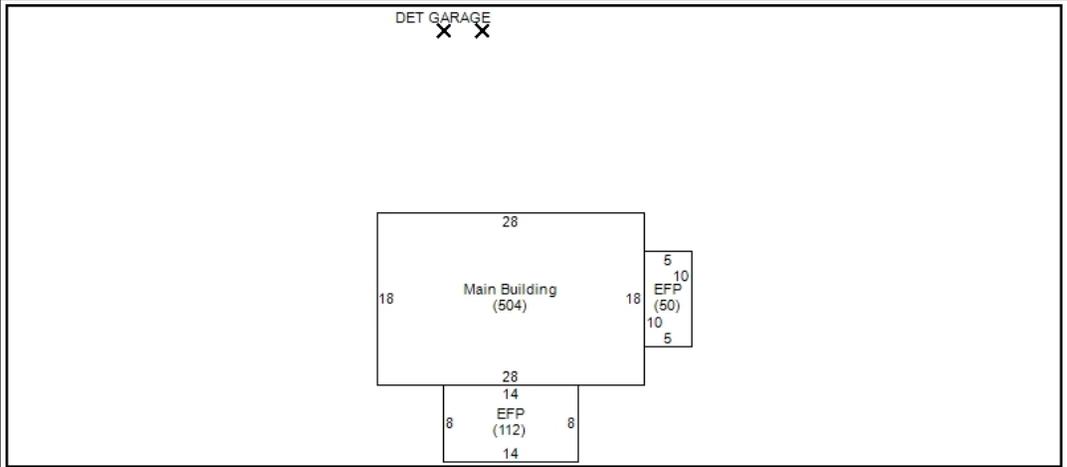
Card: 1 of 1

Tax Year: 2024

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**Dwelling Information**

<b>Valuation Method</b> D	<b>Total Rooms</b> 4
<b>Override Model</b>	<b>Dining Rooms</b> 0
<b>Story Height</b> 2	<b>Bedrooms</b> 2
<b>Construction</b> 1-Wood/Vinyl	<b>Family Rooms</b> 0
<b>Style</b> 05-Old Style	<b>Full Baths</b> 1
<b>Year Built</b> 1920	<b>Half Baths</b> 0
<b>Eff Year Built</b> 1950	<b>Addl. Fixtures</b> 0
<b>Year Remodeled</b>	<b>Total Fixtures</b> 6
<b>Kitchen Remod</b>	<b>Unfinished Area</b> 0
<b>Bath Remod</b>	<b>T2 Rec Rm Area</b>
<b>Lower Level</b> 4-Full Basement	<b>T3 Rec Rm Area</b>
<b>Heating</b> 2-Basic	<b>T4 Rec Rm Area</b>
<b>Heat Fuel Type</b>	<b>Fin Bsmt Liv Area</b> 0
<b>System</b>	<b>WBFP Stacks</b> 0
<b>Attic</b> 0-None	<b>WBFP Openings</b> 0
<b>Phy. Condition</b> A-Average Condition	<b>WBFP Add'l Stry</b>
<b>Int vs Ext Cond</b>	<b>Prefab Fireplace</b>
<b>Well / Septic</b> 0	<b>Prefab Add'l Stry</b>
<b>Bsmt Gar # Cars</b>	
<b>Misc 1 Desc</b>	<b>Misc 1 Qty</b>
<b>Misc 2 Desc</b>	<b>Misc 2 Qty</b>
<b>Grade</b> C-1	<b>Cost &amp; Design</b> 0
<b>CDU</b> AV-AVERAGE	<b>Functional</b>
<b>% Good Ovr</b>	<b>Economic</b> 100
<b>% Complete</b> 100	<b>NBHD Fact</b> 1.4
<b>GRM Econ Rents</b>	<b>GRM Factor</b> 1
<b>GRM Units</b>	<b>GRM Value</b> 0



**Additions**

Line	Low	1st	2nd	3rd	Area	Yr Blt	Eff Yr	Grade	%Comp	CDU	Value
0					504						
1		EFP			112						4,100
2		EFP			50						1,800
3		WDK			50						500
4		WDK			275						3,000

**Dwelling Computations**

<b>Base Price</b>	73,530	<b>% Good</b>	50
<b>Plumbing</b>	1,300	<b>Market Adj</b>	
<b>Basement</b>	11,250	<b>Functional</b>	
<b>Heating</b>	0	<b>Economic</b>	100
<b>Attic</b>	0	<b>% Complete</b>	100
<b>Other Features</b>	0	<b>C&amp;D Factor</b>	
		<b>Adj Factor</b>	1.4
<b>Subtotal</b>	86,080	<b>Additions</b>	4,800
<b>Ground Floor Area</b>	504		
<b>Total Living Area</b>	1,008	<b>Dwelling Value</b>	66,990

**Outbuilding Data**

Ln	Code/Desc	Yr Blt	Eff Yr	Size	Area	Gr	Qty	ModCd	PC	FN	MA	%Comp	Value
1	RG1-Det Garag	1111		24x32	768	C	1		F				5,600
2	RG1-Det Garag	2001		20x32	640	C	1		F				12,300

**Condominium / Mobile Home Information**

<b>Complex #</b>	<b>Level</b>	<b>MH Make</b>
<b>Type</b>	<b>Elevator</b>	<b>MH Model</b>
<b>Unit No</b>	<b>Location</b>	<b>Serial#</b>
<b>Condo Style</b>	<b>View</b>	<b>MH Title#</b>
<b>Cmplx Name</b>		<b>Park Code</b>

**Misc & Gross Bulding Values**

<b>Misc Building No</b>	<b>Misc Adjusted Value</b>
<b>Gross Building:</b>	

Situs : 345 S MARKET ST

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**Comments**

Number	Code	Status	Comment
3	OFC	RV	CORR SIZE OF EXISTING WDKS & P/UP OFP PER SKETCH INSPECT
2	OFC	CP	DELETED PARCEL 26-022-00-034-00 CONV 362 FEB 9 2012
1	FLD	DC	20020128 CG C#01 - ADDN TO GAR FOR REVAL (POLE,DF) 100% FOR 1/1/02

**Situs : 345 S MARKET ST****Parcel Id: 26-022-00-033-00****LUC: 510****Card: 1 of 1****Tax Year: 2024****Printed: 03/03/25**

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Borrower	N/A	File No.	2025-0038
Property Address	345 S Market St		
City	Jefferson	County	ASHTABULA
Lender/Client	N/A-PRIVATE PARTY APPRAISAL	State	OH
		Zip Code	44047

## TABLE OF CONTENTS

GP Consumer Short Form .....	1
Additional Comparables 4-6 .....	6
Additional Comparables 7-9 .....	7
Subject Photos .....	8
Subject Photos .....	9
Subject Photos .....	10
Subject Photos .....	11
Subject Photos .....	12
Subject Photos Interior .....	13
Subject Photos Interior .....	14
Subject Photos Interior .....	15
Subject Photos Interior .....	16
Subject Photos Interior .....	17
Subject Photos Interior .....	18
Subject Photos Interior .....	19
Subject Photos Interior .....	20
Subject Photos Interior .....	21
Subject Photos Interior .....	22
Subject Photos Interior .....	23
Comparable Photos 1-3 .....	24
Comparable Photos 4-6 .....	25
Comparable Photos 7-9 .....	26
Building Sketch .....	27
Location Map .....	28
AERIAL .....	29
Appraiser Disclosure Statement .....	30
Copy of License .....	31

FROM:  
 KANGAS APPRAISALS, INC.  
 107 SOUTH ST, SUITE 4  
 CHARDON, OHIO 44024  
 440-285-7477  
 440-285-7457 (FAX)  
 KANGASAPPR@WINDSTREAM.NET (EMAIL)

INVOICE	DATE	REFERENCE
2025-0038	01/16/2025	

TO:

DESCRIPTION	AMOUNT
DANIEL KNIGHT 345 S MARKET ST JEFFERSON, OH 44047	400.00
PAID CHECK # 3491 (NANCY & JOHN RICE)	-400.00
Subtotal	
	\$ 0.00
Late Fee	
	\$
<b>TOTAL</b>	
	\$ 0.00





# Appraisal Report

**345 S Market St  
Jefferson, OH 44047**

**KANGAS APPRAISALS, INC.  
(440) 285-7477  
KANGASAPPR@WINDSTREAM.NET**

**Appraised Value as of: 01/16/2025**  
**\$ 77,000**

FEATURES

Style/Design:	<b>COLONIAL</b>	Lot Size:	<b>0.48 Acres</b>
Living Area (Sq.Ft.):	<b>1,170</b>	Neighborhood:	<b>JEFFERSON VILLAGE</b>
Total Bedrooms:	<b>3</b>	Total Baths:	<b>1.0</b>
Year Built:	<b>1920</b>	Effective Age:	<b>45</b>
Condition:	<b>AVERAGE</b>	Date of Report:	<b>01/23/2025</b>

PREPARED FOR

Client:	<b>DANIEL KNIGHT</b>		
Address:	<b>345 S MARKET ST</b>		
City:	<b>JEFFERSON</b>	State:	<b>OH</b> Zip: <b>44047</b>
Phone:	<b>440-813-3471</b>	Fax:	<b>N/A</b>
E-mail:	<b>danknight2003@yahoo.com</b>		

PREPARED BY

Appraiser's Signature

Name:	<b>DARRYL E PETTREY</b>	
Designation:	<b>CERTIFIED RESIDENTIAL</b>	
Certification or License #:	<b>2007006254</b>	
Expiration Date:	<b>06/09/2025</b>	ST: <b>OH</b>
E-mail:	<b>KANGASAPPR@WINDSTREAM.NET</b>	

FILING

Client File #:	<b>2025-0038</b>	Appraiser File #:	<b>2025-0038</b>
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The value opinion expressed above is only valid in conjunction with the attached appraisal report. This value opinion may be subject to Hypothetical Conditions and/or Extraordinary Assumptions as indicated in the body of the report. A true and complete copy of this Summary Appraisal Report contains 31 pages.

# RESIDENTIAL APPRAISAL REPORT

## SUBJECT PROPERTY IDENTIFICATION

Property Address: 345 S Market St City: Jefferson  
State: OH Zip Code: 44047 County: ASHTABULA  
Legal Description of Real Property: 57 & 59 MULBERRY ST  
Tax Assessor's Parcel #: 260220003300 R.E. Taxes: \$ 1,831 Tax Year: 2024  
Special Assessments: \$ 10 Current Owner of Record: NANCY RICE LIFE ESTATE  
Occupancy:  Owner  Tenant  Vacant Current Occupant (if occupied): NANCY RICE LIFE ESTATE  
Project Type (if applicable):  Planned Unit Development  Condominium  Cooperative   
Home Owners' Association Membership Fees (if applicable): \$ 0  per year  per month  
Market Area Name: JEFFERSON VILLAGE Map Reference: 17410 Census Tract: 0011.02

## ASSIGNMENT

The purpose of this appraisal is to develop a Current opinion of Market Value (as defined elsewhere in this report).

Property Rights Appraised:  Fee Simple  Leasehold  Leased Fee  Other (describe) \_\_\_\_\_  
Intended Use: LIFE ESTATE - MEDICAID  
Intended User(s) (by name or type): DANIEL KNIGHT  
Client: DANIEL KNIGHT Address: 345 S MARKET ST, JEFFERSON, OH 44047  
Appraiser: DARRYL E PETTREY Address: 107 SOUTH ST, STE 4, CHARDON, OH 44024

## MARKET AREA DESCRIPTION

Location:  Urban  Suburban  Rural Built Up:  Over 75%  25-75%  Under 25%  
Growth Rate:  Rapid  Stable  Slow Property Values:  Increasing  Stable  Declining  
Demand/Supply:  Shortage  In Balance  Over Supply Marketing Time:  Under 3 Mos.  3-6 Mos.  Over 6 Mos.  
Typical One-Unit Housing Ranges: Price: (\$) Low 55,000 High 155,000 Predominant 115,000  
Age: (yrs.) Low 75 High 195 Predominant 125  
Present Land Use: One-Unit: 55 % 2-4 Unit: 5 % Multi-Unit: 5 % Comm'l: 10 % VACANT LAND 25 %  
Change in Land Use:  Not Likely  Likely \*  Is Changing \* \* To: \_\_\_\_\_

Market Area Comments:

THE SUBJECT IS LOCATED IN A STABLE MARKET, BUT BASED ON THE CURRENT NUMBER OF LISTING/PENDING SALES SIMILAR TO THE SUBJECT, THERE IS CURRENTLY A SHORTAGE. ESTIMATED MARKETING TIME IS UNDER 3 MONTHS. FINANCING AVAILABLE IS TYPICALLY CONVENTIONAL OR FHA, HOWEVER CASH AND VA FINANCING ARE ALSO PRESENT.

## SALE / TRANSFER / LISTING HISTORY OF SUBJECT PROPERTY

My research:  Did  Did not reveal any prior sales or transfers of the subject property for the three years prior to the Effective Date of this appraisal. Data Source(s): ASHTABULA COUNTY AUDITOR RECORDS

	1st Prior Sale / Transfer	2nd Prior Sale / Transfer	3rd Prior Sale / Transfer
Date of Prior Sale / Transfer:	_____	_____	_____
Price of Prior Sale / Transfer:	_____	_____	_____
Source(s) of Prior Sale / Transfer Data:	_____	_____	_____

Analysis of sale / transfer history, any current agreements of sale or listing, and listing history (if relevant):

Client: DANIEL KNIGHT Client File No.: 2025-0038 Appraiser File No.: 2025-0038

# RESIDENTIAL APPRAISAL REPORT

## SITE DESCRIPTION

Dimensions: 160 X 130 Site Area: 0.48 Acres

Zoning Classification: RS - B Zoning Description: RESIDENTIAL - SINGLE FAMILY - BUSINESS

Zoning Compliance:  Legal  Legal Non-Conforming (Grandfathered)  Illegal  No Zoning Regulations

Deed Restrictions: Are Covenants, Conditions, & Restrictions (CC&Rs) applicable?  Yes  No  Unknown

Have the documents been reviewed?  Yes  No  N/A Ground Rent (if applicable) \$ 0 /

Comments: \_\_\_\_\_

Highest & Best Use, as improved, is the:  Present use, or  Other use (explain) \_\_\_\_\_

Characteristics: Topography: MOSTLY LEVEL Size: .48 Acre

Shape: RECTANGULAR Drainage: APPEARS ADEQUATE

View: RESIDENTIAL Landscaping: TYPICAL FOR THE NEIGHBORHOOD

Other features:  Inside Lot  Corner Lot  Cul de Sac  Underground Utilities

Utilities:	Public	Other	Provider/Description	Off-site Improvements:	Type	Public	Private
Electricity:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>PUBLIC/TYPICAL</u>	Street:	<u>ASPHALT</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Gas:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>PUBLIC/TYPICAL</u>	Curb/Gutter:	<u>CONCRETE</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Water:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>PUBLIC/TYPICAL</u>	Sidewalk:	<u>NONE</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sanitary Sewer:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>PUBLIC/TYPICAL</u>	Alley:	<u>NONE</u>	<input type="checkbox"/>	<input type="checkbox"/>

Is the property or the improvements located in a FEMA Special Flood Hazard Area?  Yes  No

FEMA Flood Zone: X FEMA Map # 39007C0282D FEMA Map Date: 12/18/2007

Site Comments: NO APPARENT ADVERSE EASEMENTS, ENCROACHMENTS, OR CONDITIONS WERE NOTED AT TIME OF INSPECTION. SPECIAL ASSESSMENTS ARE FOR 911 & COUNTY RECYCLING, YEARLY FEES, RENEW EACH YEAR & INCLUDED ABOVE. THE SUBJECT SITS ON A CORNER LOT & ON A BUSY ROAD. THIS WAS ADJUSTED FOR IN THE SALES GRID.

## DESCRIPTION OF THE IMPROVEMENTS

General Description: # of Units: 1  + Accessory Unit # of Stories: 2 Design (Style): COLONIAL

Type:  Detached  Attached  Status:  Existing  Proposed  Under Construction

Actual Age (years): 105 Effective Age (years): 45 Year Built: 1920

Exterior Description: Foundation: CONCRETE BLOCK/AVERAGE Exterior Walls: ALUMINUM/AVERAGE

Roof Surface: ASPHALT/AVERAGE Gutters & Downspouts: ALUMINUM/AVERAGE

Window Type(s): WOOD/AVERAGE Storm / Screens: ALUMINUM/AVERAGE

Heating System: FWA Cooling System: NONE

Car Storage:  None  Garage  Carport  Driveway (Surface: GRAVEL) Total # of Cars: 2

Livable area above grade contains: 6 Rooms, 3 Bedrooms, 1.0 Bath(s), and 1,170 Sq.Ft. of GLA

Describe Additional Features and Improvements: 2 WOOD DECKS - OUTBUILDING (THE DECKS ARE IN POOR SHAPE & WERE NOT GIVEN ANY VALUE IN THE SALES GRID AS THEY WILL MOST LIKELY NEED TORN OFF & REBUILT. THE FRONT DECK IS NOT SAFE TO WALK ON & THE BACK DECK WILL NEED REPAIRS & THE GAZEBO EITHER REMOVED OR REBUILT. THE OUTBUILDING IS ALSO IN FAIR CONDITION AS THE ROOF IS STARTING TO ROT & IT JUST HAS A DIRT FLOOR THAT FLOODS WHENEVER IT RAINS PER THE CURRENT OCCUPANT. IT WAS GIVEN MINIMAL VALUE IN THE SALES GRID.

Client: DANIEL KNIGHT Client File No.: 2025-0038 Appraiser File No.: 2025-0038

# RESIDENTIAL APPRAISAL REPORT

## SALES COMPARISON APPROACH TO VALUE

For the Sales Comparison Approach, the appraiser selects comparable sales that they consider the best matches to the subject in terms of physical characteristics, physical proximity, and time of sale. The appraiser then makes adjustments to the known sale price of each comparable sale to account for differences that are recognized by the market. For example, if the subject has a single bathroom but a comparable has 2, the comparable's sale price would be reduced by the attributable value given to the extra bathroom based on the market's reaction. Likewise, if a comparable sale has a smaller square footage than the subject, its sale price would be adjusted upward in the same manner. By weighting and reconciling these adjusted sales prices together, an opinion of value for the subject can be determined.

FEATURE	SUBJECT	COMPARABLE SALE # 1			COMPARABLE SALE # 2			COMPARABLE SALE # 3		
Address 345 S Market St Jefferson, OH 44047		55 W Erie St Jefferson, OH 44047			207 N Chestnut St Jefferson, OH 44047			542 E Mulberry St Jefferson, OH 44047		
Proximity to Subject		0.48 miles NW			0.88 miles NW			0.16 miles W		
Sale Price	\$ 0	\$ 115,000			\$ 56,500			\$ 125,000		
Sale Price / GLA	\$ /Sq.Ft.	\$ 108.90/Sq.Ft.			\$ 30.12/Sq.Ft.			\$ 118.82/Sq.Ft.		
Data Source(s)	RLIST/INSPECTN	YES MLS # 4485242			YES MLS # 4478161			YES MLS # 5059027		
ADJUSTMENT ITEMS	DESCRIPTION	DESCRIPTION	+ (-) \$ Adjust.	DESCRIPTION	+ (-) \$ Adjust.	DESCRIPTION	+ (-) \$ Adjust.			
Sales or Financing	N/A	FHA		CASH		FHA				
Concessions	N/A	SELLER CONC	-3,154	NONE		SELLER CONC	-5,636			
Date of Sale / Time	00/00/0000	06/14/2024		11/20/2023		10/28/2024				
Rights Appraised	FEE SIMPLE	FEE SIMPLE		FEE SIMPLE		FEE SIMPLE				
Location	SUBURBAN/BSY RD	SUBURBAN	-4,000	SUBURBAN/BSY RD		SUBURBAN/BSY RD				
Site	0.48 Acres	0.51 Acres	0	0.19 Acres	+750	0.50 Acres	0			
View	RESIDENTIAL	RESIDENTIAL		RESIDENTIAL		RESIDENTIAL				
Design (Style)	COLONIAL	COLONIAL		COLONIAL		RANCH	0			
Quality of Construction	AVERAGE	AVERAGE		AVERAGE		AVERAGE				
Age	105	125	0	135	0	76	0			
Condition	FAIR	FAIR		FAIR		FAIR				
Above Grade	Total Bdrms Baths	Total Bdrms Baths	+3,000	Total Bdrms Baths		Total Bdrms Baths				
Room Count	6 3 1.0	4 2 1.0	0	7 3 1.0	0	7 3 1.0	0			
Gross Living Area	1,170 Sq.Ft.	1,056 Sq.Ft.	+1,250	1,876 Sq.Ft.	-7,000	1,052 Sq.Ft.	+1,250			
Basement Total Area	666sf0sfin	0sf	+3,250	1336sf0sfin	-3,250	744sf0sfin	0			
Basement Finish Area	0	0		0		0				
Functional Utility	AVERAGE	AVERAGE		AVERAGE		AVERAGE				
Heating / Cooling	FWA/NONE	FWA/NONE		FWA/NONE		FWA/NONE				
Energy Efficient Items	NONE	NONE		NONE		NONE				
Garage / Carport	NONE	2 CAR DETACHED	-7,500	NONE		2 CAR DETACHED	-7,500			
Porch / Patio / Deck	2 DECKS (NO VALUE)	DECK/PORCH	-1,500	PORCH	-750	NONE	0			
FIREPLACE	NONE	NONE		NONE		1 FIREPLACE	-250			
OUTBUILDING	1 OUTBUILDING	NONE	+5,000	NONE	+5,000	NONE	+5,000			
Net Adjustment (Total)		<input type="checkbox"/> + <input checked="" type="checkbox"/> -	\$ -3,654	<input type="checkbox"/> + <input checked="" type="checkbox"/> -	\$ -5,250	<input type="checkbox"/> + <input checked="" type="checkbox"/> -	\$ -7,136			
Adjusted Sale Price of Comparables			\$ 111,346		\$ 51,250		\$ 117,864			

Comments on the Sales Comparison Approach:

THESE 7 COMPARABLES WERE CONSIDERED MOST SIMILAR IN EITHER SIZE, STYLE, AGE, CONDITION OR APPEAL. THEY ALL REQUIRED SIMILAR ADJUSTMENTS & ARE ALL GIVEN CONSIDERATION. ROUNDED SALES OPINION OF VALUE OF \$77,000. THE COMPARABLES ARE ALL WITHIN 1 MILE, BUT LIMITED SALES OF UNITS SIMILAR TO THE SUBJECT IN STYLE & APPEAL REQUIRED EXPANDING OUR SEARCH BEYOND THE USUAL TIME PARAMETER OF 6 MONTHS FOR DATE OF SALE (BEYOND 12 MONTHS FOR SOME). I WAS UNABLE TO FIND ANY ADDITIONAL COMPARABLES THAT SOLD IN THE PAST 90 DAYS THAT WERE CLOSER IN PROXIMITY OR MORE SIMILAR TO THE SUBJECT IN STYLE OR APPEAL. NO ACTUAL AGE ADJUSTMENTS WERE NECESSARY AS THE SUBJECT & COMPARABLES ALL APPEAR TO BE SIMILAR IN EFFECTIVE AGE. I WAS ABLE TO VIEW INTERIOR PICTURES OF MOST OF THE COMPARABLES & THESE WERE MOST SIMILAR & IN FAIR CONDITION WITH SOME REPAIRS NEEDED LIKE THE SUBJECT.

Appraiser's Indicated Value by the Sales Comparison Approach: \$ 77,000

Client: DANIEL KNIGHT Client File No.: 2025-0038 Appraiser File No.: 2025-0038



# RESIDENTIAL APPRAISAL REPORT

## RECONCILIATION

Final Reconciliation of the Approaches to Value:

In developing this appraisal, the appraiser has incorporated only the Sales Comparison approach. The appraiser has excluded the Cost and Income approaches. The appraiser has determined that this appraisal process is not so limited that the results of the assignment are no longer credible.

This appraisal is made  "as is";  subject to completion per plans and specifications on the basis of a Hypothetical Condition that the improvements have been completed;  subject to the following repairs or alterations on the basis of a Hypothetical Condition that the repairs or alterations have been completed;  subject to the following required inspection(s) based on the Extraordinary Assumption that the following condition or deficiency does not require alteration or repair:

This report is also subject to other Hypothetical Conditions or Extraordinary Assumptions as specified elsewhere in this report.

## ATTACHMENTS

A true and complete copy of this report contains 31 pages, including all exhibits which are considered an integral part of the report. This appraisal report may not be properly understood without reference to the information contained in the complete report.

Attached Exhibits:

- |  |   |  |  |
|--|---|--|--|
| <input checked="" type="checkbox"/> Scope of Work    | <input type="checkbox"/> Limiting Cond./Certification | <input type="checkbox"/> Narrative Addendum      | <input checked="" type="checkbox"/> Photograph Addenda |
| <input checked="" type="checkbox"/> Sketch Addendum  | <input checked="" type="checkbox"/> Map Addenda       | <input type="checkbox"/> Cost Addendum           | <input type="checkbox"/> Flood Addendum                |
| <input checked="" type="checkbox"/> Additional Sales | <input type="checkbox"/> Additional Rentals           | <input type="checkbox"/> Income/Expense Analysis | <input type="checkbox"/> Hypothetical Conditions       |
| <input type="checkbox"/> Extraordinary Assumptions   | <input type="checkbox"/>                              | <input type="checkbox"/>                         | <input type="checkbox"/>                               |

## OPINION OF VALUE

This Opinion of Value may be subject to other Hypothetical Conditions and / or Extraordinary Assumptions, if so indicated above. Based on the degree of inspection of the subject property as indicated below; the defined Scope of Work for this appraisal assignment; the attached Statement of Assumptions and Limiting Conditions; and the attached Appraiser's Certifications, my (our) Current Opinion of the Market Value (or value range), as defined elsewhere in this report, of the real property that is the subject of this report is: \$ 77,000 , as of: 01/16/2025 , which is both the Inspection Date and the Effective Date of this appraisal.

## SIGNATURES

APPRAISER

SUPERVISORY APPRAISER (if required)  
or CO-APPRAISER (if applicable)

Appraiser Name: DARRYL E PETTREY  
Company: KANGAS APPRAISALS, INC.  
Phone: (440) 285-7477 Fax: (440) 285-7457  
E-mail: KANGASAPPR@WINDSTREAM.NET  
Date of Report (Signature): 01/23/2025  
License or Certification #: 2007006254 State: OH  
Designation: CERTIFIED RESIDENTIAL  
Expiration Date of License or Certification: 06/09/2025  
Inspection of Subject:  Interior & Exterior  Exterior Only  None  
Date of Inspection: 01/16/2025

Supervisory or  
Co-Appraiser Name: \_\_\_\_\_  
Company: \_\_\_\_\_  
Phone: \_\_\_\_\_ Fax: \_\_\_\_\_  
E-mail: \_\_\_\_\_  
Date of Report (Signature): \_\_\_\_\_  
License or Certification #: \_\_\_\_\_ State: \_\_\_\_\_  
Designation: \_\_\_\_\_  
Expiration Date of License or Certification: \_\_\_\_\_  
Inspection of Subject:  Interior & Exterior  Exterior Only  None  
Date of Inspection: \_\_\_\_\_

Client: DANIEL KNIGHT

Client File No.: 2025-0038

Appraiser File No.: 2025-0038

# ADDITIONAL COMPARABLE SALES

## SALES COMPARISON APPROACH TO VALUE

FEATURE	SUBJECT	COMPARABLE SALE # 4			COMPARABLE SALE # 5			COMPARABLE SALE # 6		
Address	345 S Market St Jefferson, OH 44047	341 S Elm St Jefferson, OH 44047			39 W Ashtabula St Jefferson, OH 44047			152 E Jefferson St Jefferson, OH 44047		
Proximity to Subject		0.53 miles W			0.92 miles NW			0.55 miles NE		
Sale Price	\$ 0	\$ 106,000			\$ 129,517			\$ 69,900		
Sale Price / GLA	\$ /Sq.Ft.	\$ 47.49/Sq.Ft.			\$ 89.32/Sq.Ft.			\$ 31.40/Sq.Ft.		
Data Source(s)	RLIST/INSPECTN	YES MLS # 4477078			YES MLS # 5013954			YES MLS # 4482626		
ADJUSTMENT ITEMS	DESCRIPTION	DESCRIPTION	+ (-) \$ Adjust.	DESCRIPTION	+ (-) \$ Adjust.	DESCRIPTION	+ (-) \$ Adjust.	DESCRIPTION	+ (-) \$ Adjust.	
Sales or Financing Concessions	N/A	CONVENTIONAL		USDA		CASH				
	N/A	NONE		SELLER CONC	-5,000	NONE				
Date of Sale / Time	00/00/0000	07/25/2023			04/26/2024			11/06/2023		
Rights Appraised	FEE SIMPLE	FEE SIMPLE			FEE SIMPLE			FEE SIMPLE		
Location	SUBURBAN/BSY RD	SUBURBAN	-4,000	SUBURBAN	-4,000	SUBURBAN/BSY RD				
Site	0.48 Acres	2.00 Acres	-4,500	0.50 Acres	0	1.41 Acres			-2,750	
View	RESIDENTIAL	RESIDENTIAL			RESIDENTIAL			RESIDENTIAL		
Design (Style)	COLONIAL	COLONIAL			COLONIAL			CAPE COD		
Quality of Construction	AVERAGE	AVERAGE			AVERAGE			AVERAGE		
Age	105	145	0	145	0	125			0	
Condition	FAIR	FAIR			FAIR			FAIR		
Above Grade	Total Bdrms Baths	Total Bdrms Baths		Total Bdrms Baths		Total Bdrms Baths		Total Bdrms Baths		
Room Count	6 3 1.0	7 3 1.1	-1,500	6 3 1.0		10 3 2.1			-4,500	
Gross Living Area	1,170 Sq.Ft.	2,232 Sq.Ft.	-10,500	1,450 Sq.Ft.	-2,750	2,226 Sq.Ft.			-10,500	
Basement Total Area	666sf0sfin	1116sf0sfin	-2,250	1002sf0sfin	-1,750	1092sf0sfin			-2,250	
Basement Finish Area	0	0		0		0				
Functional Utility	AVERAGE	AVERAGE			AVERAGE			AVERAGE		
Heating / Cooling	FWA/NONE	FWA/NONE			RDNT/NONE			0 FWA/NONE		
Energy Efficient Items	NONE	NONE			NONE			NONE		
Garage / Carport	NONE	2 ATT/2 CAR DET	-15,000	1 CAR DETACHED	-3,750	2 CAR DETACHED			-7,500	
Porch / Patio / Deck	2 DECKS (NO VALUE)	PORCH	-750	2 PORCHES	-1,500	DECK			-750	
FIREPLACE	NONE	1 FIREPLACE	-250	NONE		NONE				
OUTBUILDING	1 OUTBUILDING	NONE	+5,000	NONE	+5,000	NONE			+5,000	
Net Adjustment (Total)		<input type="checkbox"/> + <input checked="" type="checkbox"/> -	\$ -33,750	<input type="checkbox"/> + <input checked="" type="checkbox"/> -	\$ -13,750	<input type="checkbox"/> + <input checked="" type="checkbox"/> -			\$ -23,250	
Adjusted Sale Price of Comparables			\$ 72,250		\$ 115,767				\$ 46,650	

Comments:

Client: DANIEL KNIGHT

Client File No.: 2025-0038

Appraiser File No.: 2025-0038





## Subject Photos

Borrower	N/A				
Property Address	345 S Market St				
City	Jefferson	County	ASHTABULA	State	OH Zip Code 44047
Lender/Client	N/A-PRIVATE PARTY APPRAISAL				



### Subject Front

345 S Market St	
Sales Price	0
Gross Living Area	1,170
Total Rooms	6
Total Bedrooms	3
Total Bathrooms	1.0
Location	SUBURBAN/BSY RD
View	RESIDENTIAL
Site	0.48 Acres
Quality	AVERAGE
Age	105



### Subject Rear



### Subject Street

## Subject Photos

Borrower	N/A				
Property Address	345 S Market St				
City	Jefferson	County	ASHTABULA	State	OH Zip Code 44047
Lender/Client	N/A-PRIVATE PARTY APPRAISAL				



### 2ND VIEW Subject Front

345 S Market St	
Sales Price	0
Gross Living Area	1,170
Total Rooms	6
Total Bedrooms	3
Total Bathrooms	1.0
Location	SUBURBAN/BSY RD
View	RESIDENTIAL
Site	0.48 Acres
Quality	AVERAGE
Age	105



### 2ND VIEW Subject Rear



### 2ND VIEW Subject Street

## Subject Photo Page

Borrower	N/A				
Property Address	345 S Market St				
City	Jefferson	County	ASHTABULA	State	OH Zip Code 44047
Lender/Client	N/A-PRIVATE PARTY APPRAISAL				



### 3RD VIEW Subject Front

345 S Market St	
Sales Price	0
Gross Living Area	1,170
Total Rooms	6
Total Bedrooms	3
Total Bathrooms	1.0
Location	SUBURBAN/BSY RD
View	RESIDENTIAL
Site	0.48 Acres
Quality	AVERAGE
Age	105



### 3RD VIEW Subject Rear



### GAZEBO IN POOR SHAPE

## Subject Photo Page

Borrower	N/A				
Property Address	345 S Market St				
City	Jefferson	County	ASHTABULA	State	OH Zip Code 44047
Lender/Client	N/A-PRIVATE PARTY APPRAISAL				



### OUTBUILDING

345 S Market St	
Sales Price	0
Gross Living Area	1,170
Total Rooms	6
Total Bedrooms	3
Total Bathrooms	1.0
Location	SUBURBAN/BSY RD
View	RESIDENTIAL
Site	0.48 Acres
Quality	AVERAGE
Age	105



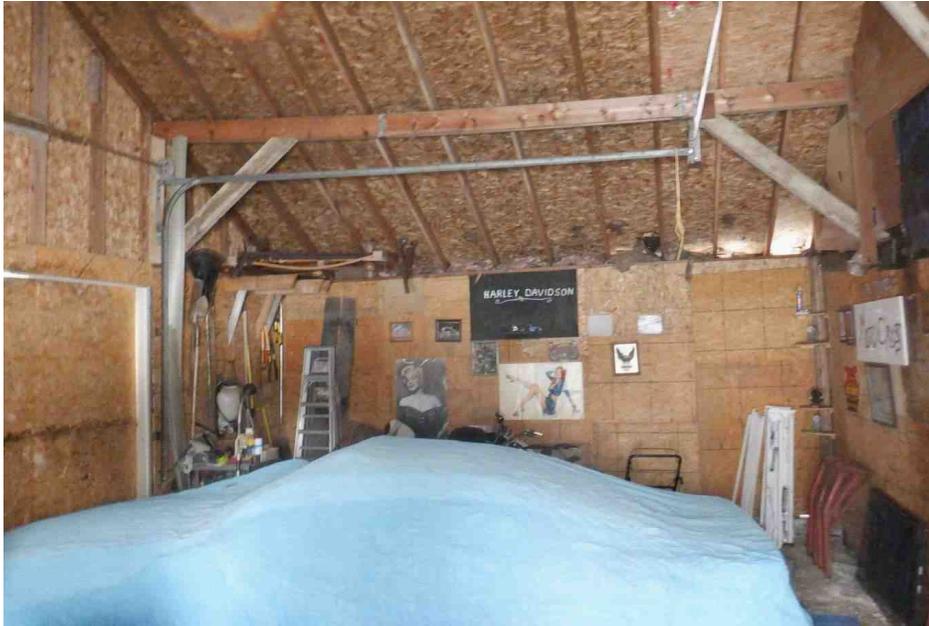
### 2ND VIEW OF OUTBUILDING



### 3RD VIEW OF OUTBUILDING

## Subject Photo Page

Borrower	N/A				
Property Address	345 S Market St				
City	Jefferson	County	ASHTABULA	State	OH Zip Code 44047
Lender/Client	N/A-PRIVATE PARTY APPRAISAL				

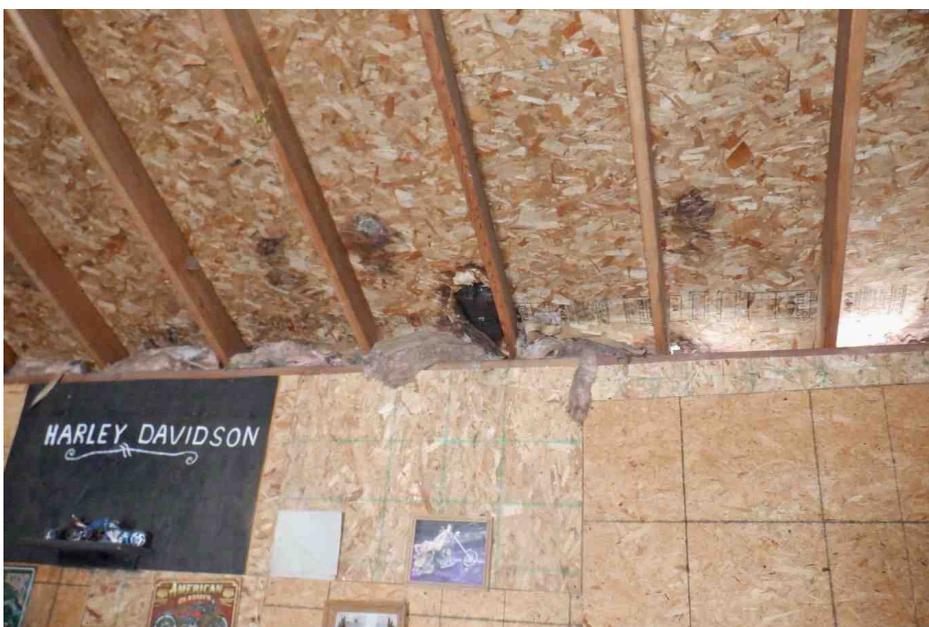


### OUTBUILDING INTERIOR

345 S Market St	
Sales Price	0
Gross Living Area	1,170
Total Rooms	6
Total Bedrooms	3
Total Bathrooms	1.0
Location	SUBURBAN/BSY RD
View	RESIDENTIAL
Site	0.48 Acres
Quality	AVERAGE
Age	105



### OUTBUILDING INTERIOR



### OUTBUILDING ROOF

THE OUTBUILDINGS ROOF IS GOING TO NEED REPAIRS. ITS STARTING TO ROT, BUT WAS SNOW COVERED ON THE EXTERIOR, SO I COULD NOT SEE THE CONDITION OF THE ROOF.

## Subject Interior Photo Page

Borrower	N/A				
Property Address	345 S Market St				
City	Jefferson	County	ASHTABULA	State	OH Zip Code 44047
Lender/Client	N/A-PRIVATE PARTY APPRAISAL				



### LIVING ROOM

345 S Market St	
Sales Price	0
Gross Living Area	1,170
Total Rooms	6
Total Bedrooms	3
Total Bathrooms	1.0
Location	SUBURBAN/BSY RD
View	RESIDENTIAL
Site	0.48 Acres
Quality	AVERAGE
Age	105



### 2ND VIEW LIVING ROOM



### KITCHEN

## Subject Interior Photo Page

Borrower	N/A				
Property Address	345 S Market St				
City	Jefferson	County	ASHTABULA	State	OH Zip Code 44047
Lender/Client	N/A-PRIVATE PARTY APPRAISAL				



### 2ND VIEW KITCHEN

345 S Market St	
Sales Price	0
Gross Living Area	1,170
Total Rooms	6
Total Bedrooms	3
Total Bathrooms	1.0
Location	SUBURBAN/BSY RD
View	RESIDENTIAL
Site	0.48 Acres
Quality	AVERAGE
Age	105



### 3RD VIEW KITCHEN



### DEN

## Subject Interior Photo Page

Borrower	N/A				
Property Address	345 S Market St				
City	Jefferson	County	ASHTABULA	State	OH Zip Code 44047
Lender/Client	N/A-PRIVATE PARTY APPRAISAL				

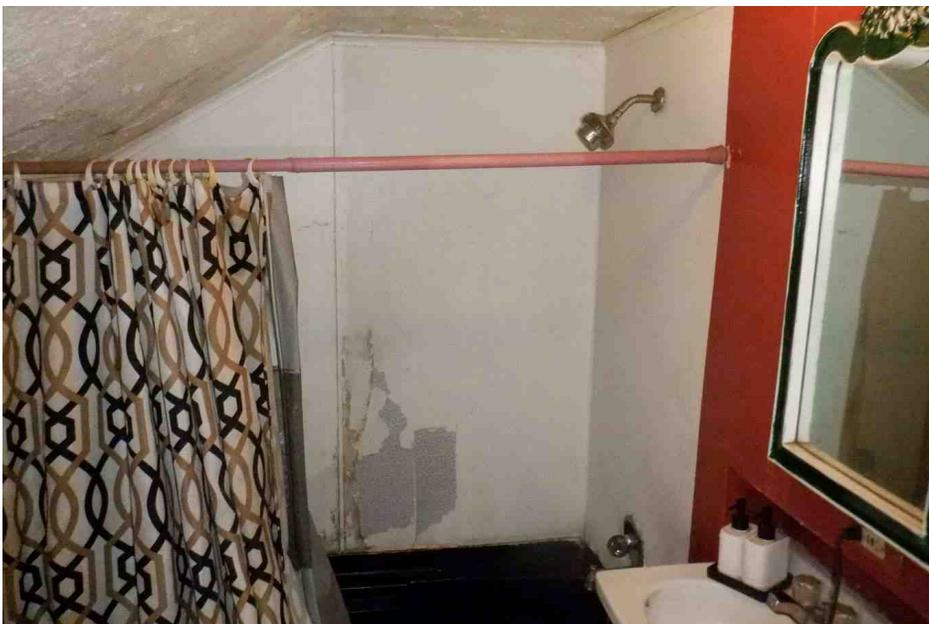


### BEDROOM

345 S Market St	
Sales Price	0
Gross Living Area	1,170
Total Rooms	6
Total Bedrooms	3
Total Bathrooms	1.0
Location	SUBURBAN/BSY RD
View	RESIDENTIAL
Site	0.48 Acres
Quality	AVERAGE
Age	105



### 2ND VIEW BEDROOM



### FULL BATH

## Subject Photos Interior

Borrower	N/A				
Property Address	345 S Market St				
City	Jefferson	County	ASHTABULA	State	OH Zip Code 44047
Lender/Client	N/A-PRIVATE PARTY APPRAISAL				

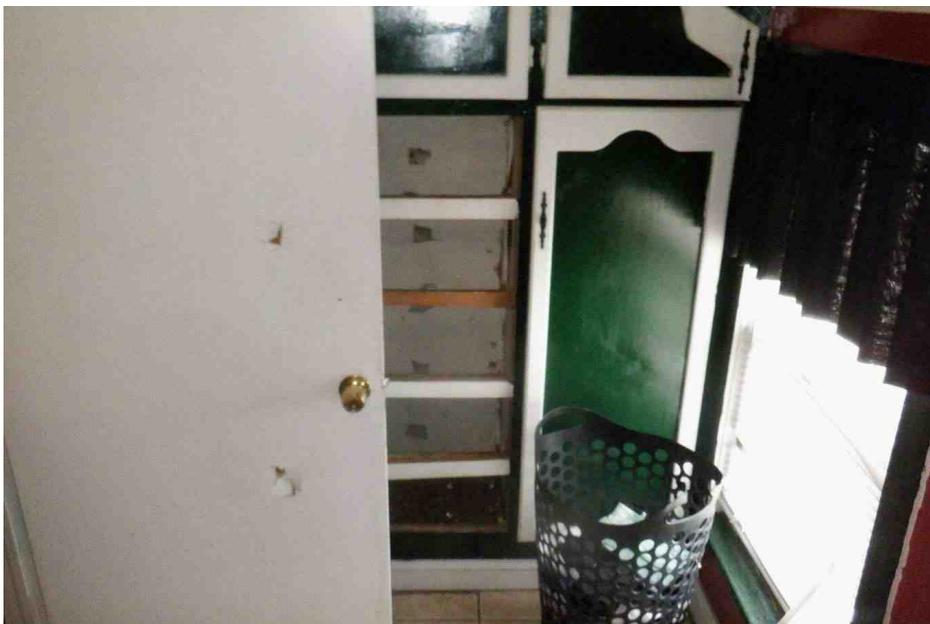


### 2ND VIEW FULL BATH

345 S Market St	
Sales Price	0
Gross Living Area	1,170
Total Rooms	6
Total Bedrooms	3
Total Bathrooms	1.0
Location	SUBURBAN/BSY RD
View	RESIDENTIAL
Site	0.48 Acres
Quality	AVERAGE
Age	105



### FULL BATH CEILING



### 3RD VIEW FULL BATH

## Subject Photos Interior

Borrower	N/A				
Property Address	345 S Market St				
City	Jefferson	County	ASHTABULA	State	OH Zip Code 44047
Lender/Client	N/A-PRIVATE PARTY APPRAISAL				



### BEDROOM

345 S Market St	
Sales Price	0
Gross Living Area	1,170
Total Rooms	6
Total Bedrooms	3
Total Bathrooms	1.0
Location	SUBURBAN/BSY RD
View	RESIDENTIAL
Site	0.48 Acres
Quality	AVERAGE
Age	105



### 2ND VIEW BEDROOM



### MISSING LIGHT FIXTURE

## Subject Photos Interior

Borrower	N/A						
Property Address	345 S Market St						
City	Jefferson	County	ASHTABULA	State	OH	Zip Code	44047
Lender/Client	N/A-PRIVATE PARTY APPRAISAL						

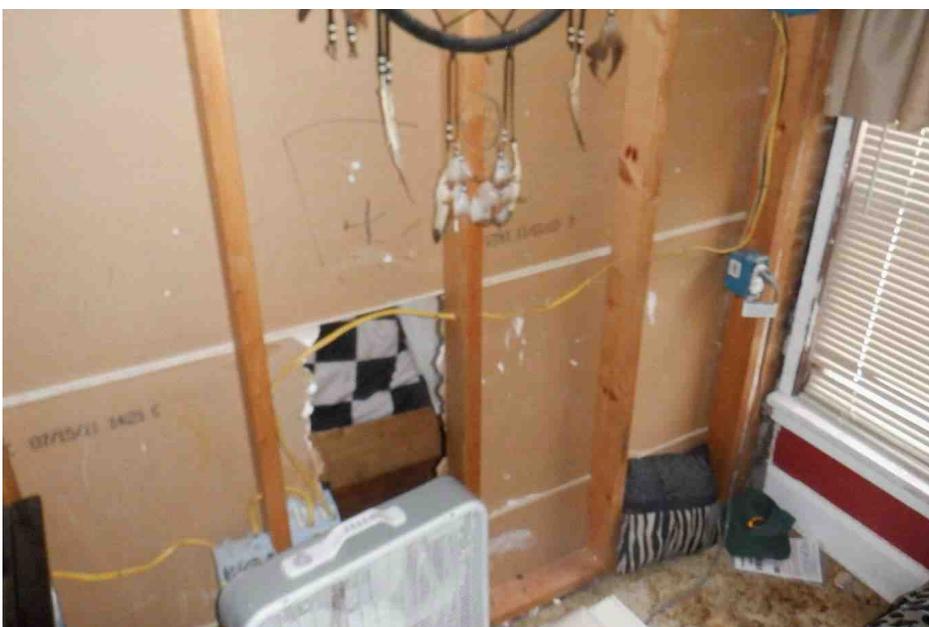


### BEDROOM

345 S Market St	
Sales Price	0
Gross Living Area	1,170
Total Rooms	6
Total Bedrooms	3
Total Bathrooms	1.0
Location	SUBURBAN/BSY RD
View	RESIDENTIAL
Site	0.48 Acres
Quality	AVERAGE
Age	105



### 2ND VIEW BEDROOM



### DRYWALL REPAIRS

## Subject Interior Photo Page

Borrower	N/A				
Property Address	345 S Market St				
City	Jefferson	County	ASHTABULA	State	OH Zip Code 44047
Lender/Client	N/A-PRIVATE PARTY APPRAISAL				



### DRYWALL REPAIRS

345 S Market St	
Sales Price	0
Gross Living Area	1,170
Total Rooms	6
Total Bedrooms	3
Total Bathrooms	1.0
Location	SUBURBAN/BSY RD
View	RESIDENTIAL
Site	0.48 Acres
Quality	AVERAGE
Age	105



### DRYWALL/ELECTRIC REPAIRS



### CHIMNEY NEEDS REPAIRS

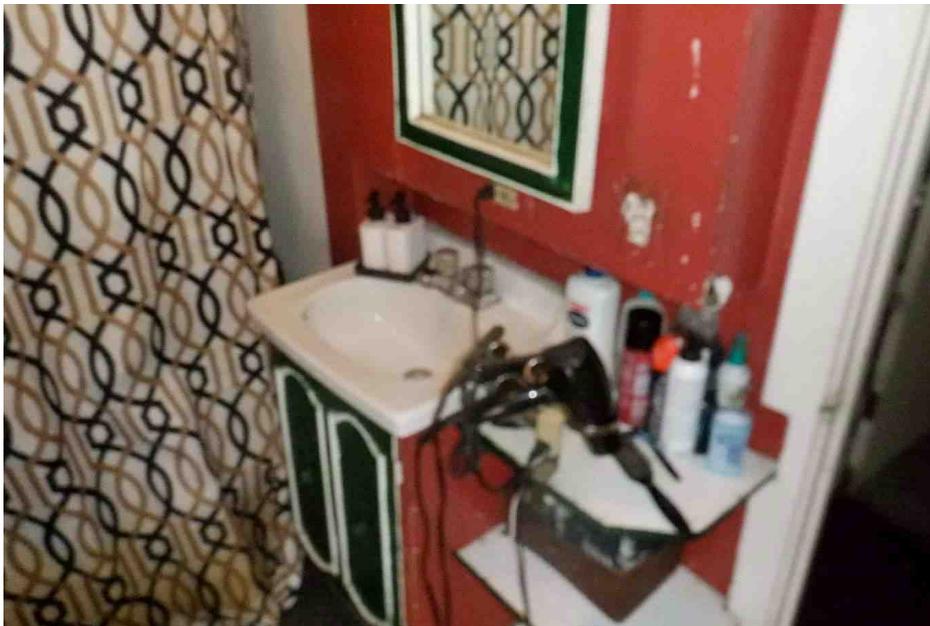
## Subject Interior Photo Page

Borrower	N/A				
Property Address	345 S Market St				
City	Jefferson	County	ASHTABULA	State	OH Zip Code 44047
Lender/Client	N/A-PRIVATE PARTY APPRAISAL				



### MISSING LIGHT FIXTURE

345 S Market St	
Sales Price	0
Gross Living Area	1,170
Total Rooms	6
Total Bedrooms	3
Total Bathrooms	1.0
Location	SUBURBAN/BSY RD
View	RESIDENTIAL
Site	0.48 Acres
Quality	AVERAGE
Age	105



### FULL BATH REPAIRS



### NEEDS NEW FLOORING

## Subject Interior Photo Page

Borrower	N/A				
Property Address	345 S Market St				
City	Jefferson	County	ASHTABULA	State	OH Zip Code 44047
Lender/Client	N/A-PRIVATE PARTY APPRAISAL				



### NEEDS NEW FLOORING

345 S Market St	
Sales Price	0
Gross Living Area	1,170
Total Rooms	6
Total Bedrooms	3
Total Bathrooms	1.0
Location	SUBURBAN/BSY RD
View	RESIDENTIAL
Site	0.48 Acres
Quality	AVERAGE
Age	105



### FURNACE



### BASEMENT

## Subject Interior Photo Page

Borrower	N/A				
Property Address	345 S Market St				
City	Jefferson	County	ASHTABULA	State	OH Zip Code 44047
Lender/Client	N/A-PRIVATE PARTY APPRAISAL				

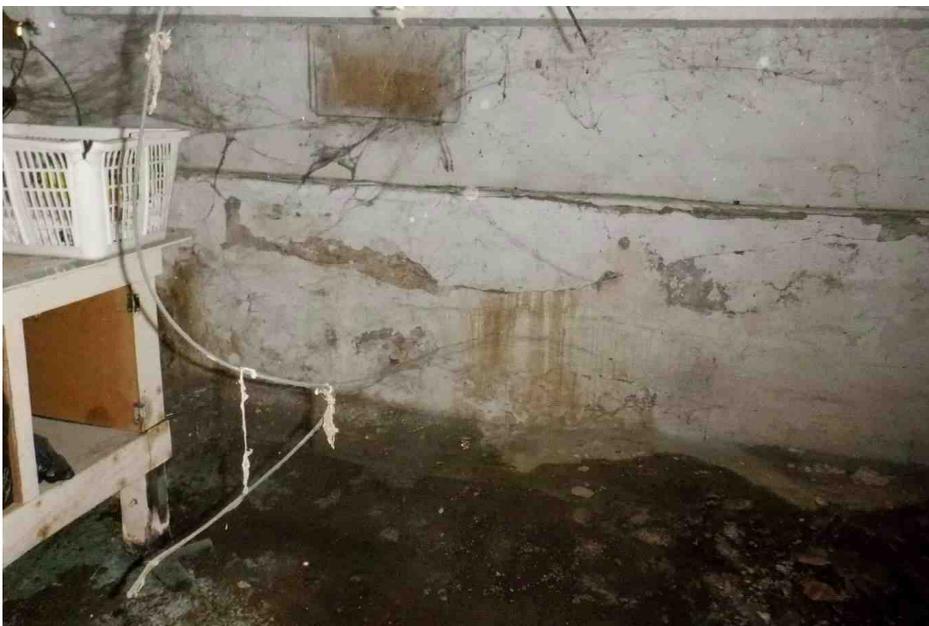


### BASEMENT IS WET

345 S Market St	
Sales Price	0
Gross Living Area	1,170
Total Rooms	6
Total Bedrooms	3
Total Bathrooms	1.0
Location	SUBURBAN/BSY RD
View	RESIDENTIAL
Site	0.48 Acres
Quality	AVERAGE
Age	105



### HOT WATER TANK



### BASEMENT

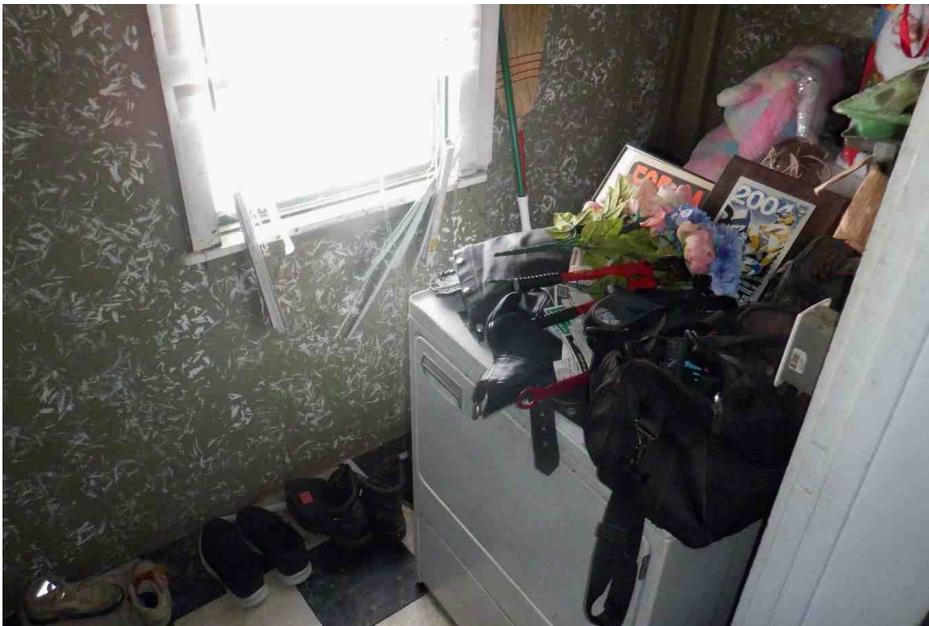
## Subject Interior Photo Page

Borrower	N/A				
Property Address	345 S Market St				
City	Jefferson	County	ASHTABULA	State	OH Zip Code 44047
Lender/Client	N/A-PRIVATE PARTY APPRAISAL				



### BASEMENT

345 S Market St  
Sales Price 0  
Gross Living Area 1,170  
Total Rooms 6  
Total Bedrooms 3  
Total Bathrooms 1.0  
Location SUBURBAN/BSY RD  
View RESIDENTIAL  
Site 0.48 Acres  
Quality AVERAGE  
Age 105



### LAUNDRY

## Comparable Photos 1-3

Borrower	N/A				
Property Address	345 S Market St				
City	Jefferson	County ASHTABULA	State OH	Zip Code 44047	
Lender/Client	N/A-PRIVATE PARTY APPRAISAL				



### Comparable 1

55 W Erie St  
 Prox. to Subject 0.48 miles NW  
 Sales Price 115,000  
 Gross Living Area 1,056  
 Total Rooms 4  
 Total Bedrooms 2  
 Total Bathrooms 1.0  
 Location SUBURBAN  
 View RESIDENTIAL  
 Site 0.51 Acres  
 Quality AVERAGE  
 Age 125



### Comparable 2

207 N Chestnut St  
 Prox. to Subject 0.88 miles NW  
 Sales Price 56,500  
 Gross Living Area 1,876  
 Total Rooms 7  
 Total Bedrooms 3  
 Total Bathrooms 1.0  
 Location SUBURBAN/BSY RD  
 View RESIDENTIAL  
 Site 0.19 Acres  
 Quality AVERAGE  
 Age 135



### Comparable 3

542 E Mulberry St  
 Prox. to Subject 0.16 miles W  
 Sales Price 125,000  
 Gross Living Area 1,052  
 Total Rooms 7  
 Total Bedrooms 3  
 Total Bathrooms 1.0  
 Location SUBURBAN/BSY RD  
 View RESIDENTIAL  
 Site 0.50 Acres  
 Quality AVERAGE  
 Age 76

## Comparable Photo Page

Borrower	N/A			
Property Address	345 S Market St			
City	Jefferson	County ASHTABULA	State OH	Zip Code 44047
Lender/Client	N/A-PRIVATE PARTY APPRAISAL			



### Comparable 4

341 S Elm St  
 Prox. to Subject 0.53 miles W  
 Sales Price 106,000  
 Gross Living Area 2,232  
 Total Rooms 7  
 Total Bedrooms 3  
 Total Bathrooms 1.1  
 Location SUBURBAN  
 View RESIDENTIAL  
 Site 2.00 Acres  
 Quality AVERAGE  
 Age 145



### Comparable 5

39 W Ashtabula St  
 Prox. to Subject 0.92 miles NW  
 Sales Price 129,517  
 Gross Living Area 1,450  
 Total Rooms 6  
 Total Bedrooms 3  
 Total Bathrooms 1.0  
 Location SUBURBAN  
 View RESIDENTIAL  
 Site 0.50 Acres  
 Quality AVERAGE  
 Age 145



### Comparable 6

152 E Jefferson St  
 Prox. to Subject 0.55 miles NE  
 Sales Price 69,900  
 Gross Living Area 2,226  
 Total Rooms 10  
 Total Bedrooms 3  
 Total Bathrooms 2.1  
 Location SUBURBAN/BSY RD  
 View RESIDENTIAL  
 Site 1.41 Acres  
 Quality AVERAGE  
 Age 125

## Comparable Photo Page

Borrower	N/A			
Property Address	345 S Market St			
City	Jefferson	County ASHTABULA	State OH	Zip Code 44047
Lender/Client	N/A-PRIVATE PARTY APPRAISAL			



### Comparable 7

192 W Jefferson St  
 Prox. to Subject 0.90 miles NW  
 Sale Price 69,900  
 Gross Living Area 2,652  
 Total Rooms 7  
 Total Bedrooms 3  
 Total Bathrooms 1.1  
 Location SUBURBAN/BSY RD  
 View RESIDENTIAL  
 Site 1.04 Acres  
 Quality AVERAGE  
 Age 193

### Comparable 8

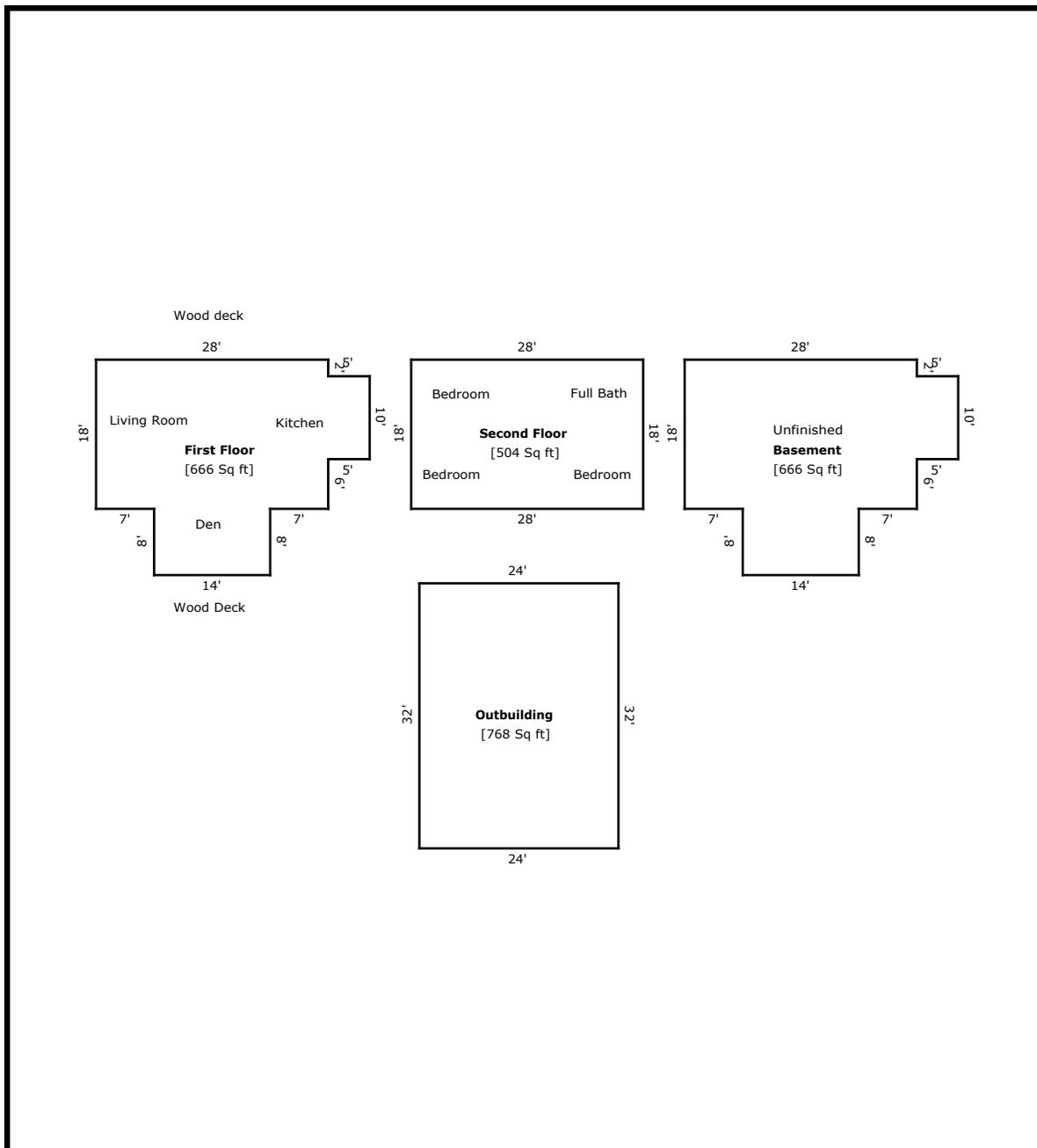
Prox. to Subject  
 Sale Price  
 Gross Living Area  
 Total Rooms  
 Total Bedrooms  
 Total Bathrooms  
 Location  
 View  
 Site  
 Quality  
 Age

### Comparable 9

Prox. to Subject  
 Sale Price  
 Gross Living Area  
 Total Rooms  
 Total Bedrooms  
 Total Bathrooms  
 Location  
 View  
 Site  
 Quality  
 Age

## Building Sketch

Borrower	N/A		
Property Address	345 S Market St		
City	Jefferson	County ASHTABULA	State OH      Zip Code 44047
Lender/Client	N/A-PRIVATE PARTY APPRAISAL		



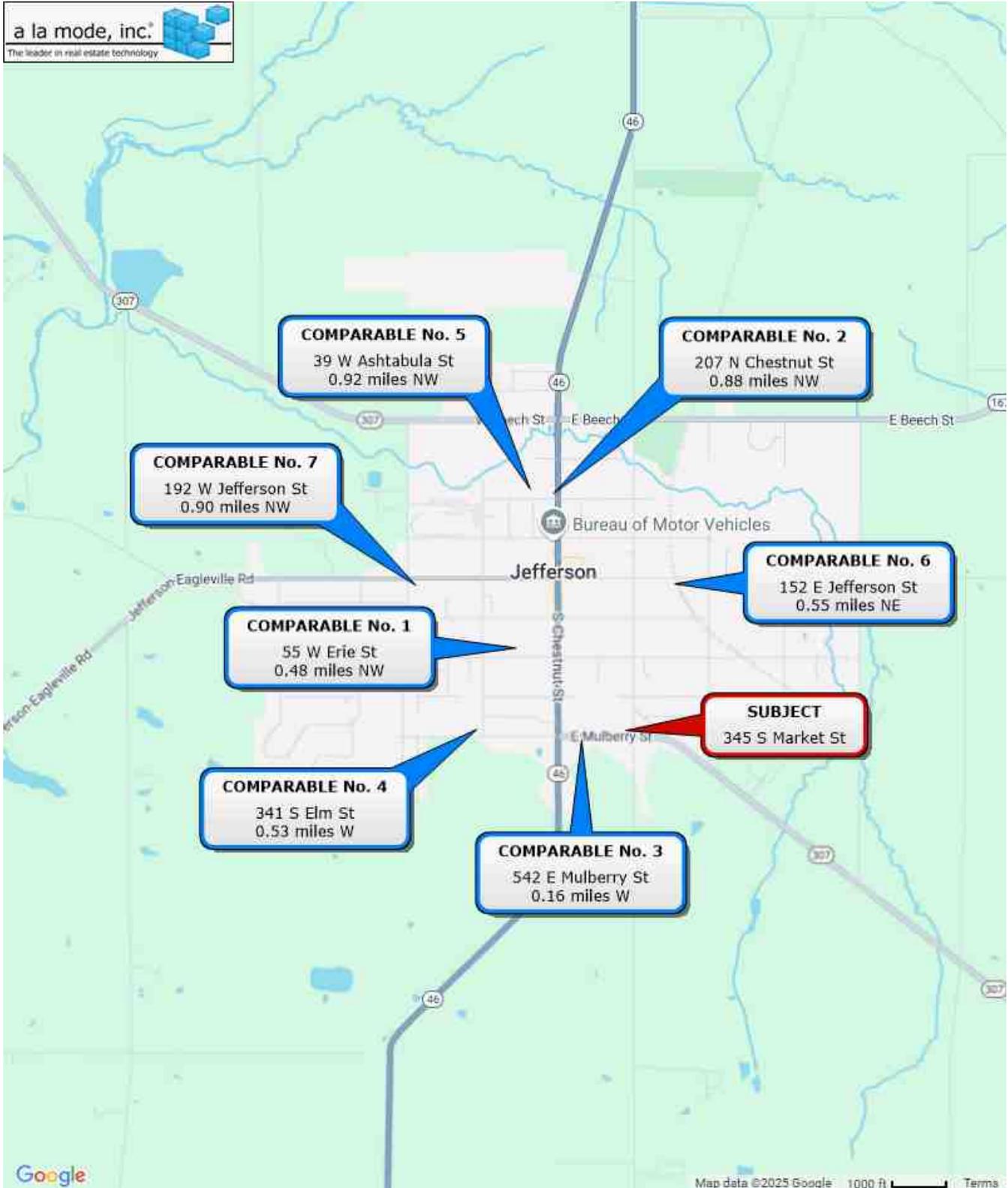
TOTAL Sketch by a la mode

### Area Calculations Summary

Living Area	Calculation Details	
First Floor	666 Sq ft	$10 \times 5 = 50$ $14 \times 8 = 112$ $18 \times 28 = 504$
Second Floor	504 Sq ft	$18 \times 28 = 504$
<b>Total Living Area (Rounded):</b>	<b>1170 Sq ft</b>	
<b>Non-living Area</b>		
Outbuilding	768 Sq ft	$32 \times 24 = 768$
Basement	666 Sq ft	$10 \times 5 = 50$ $14 \times 8 = 112$ $18 \times 28 = 504$

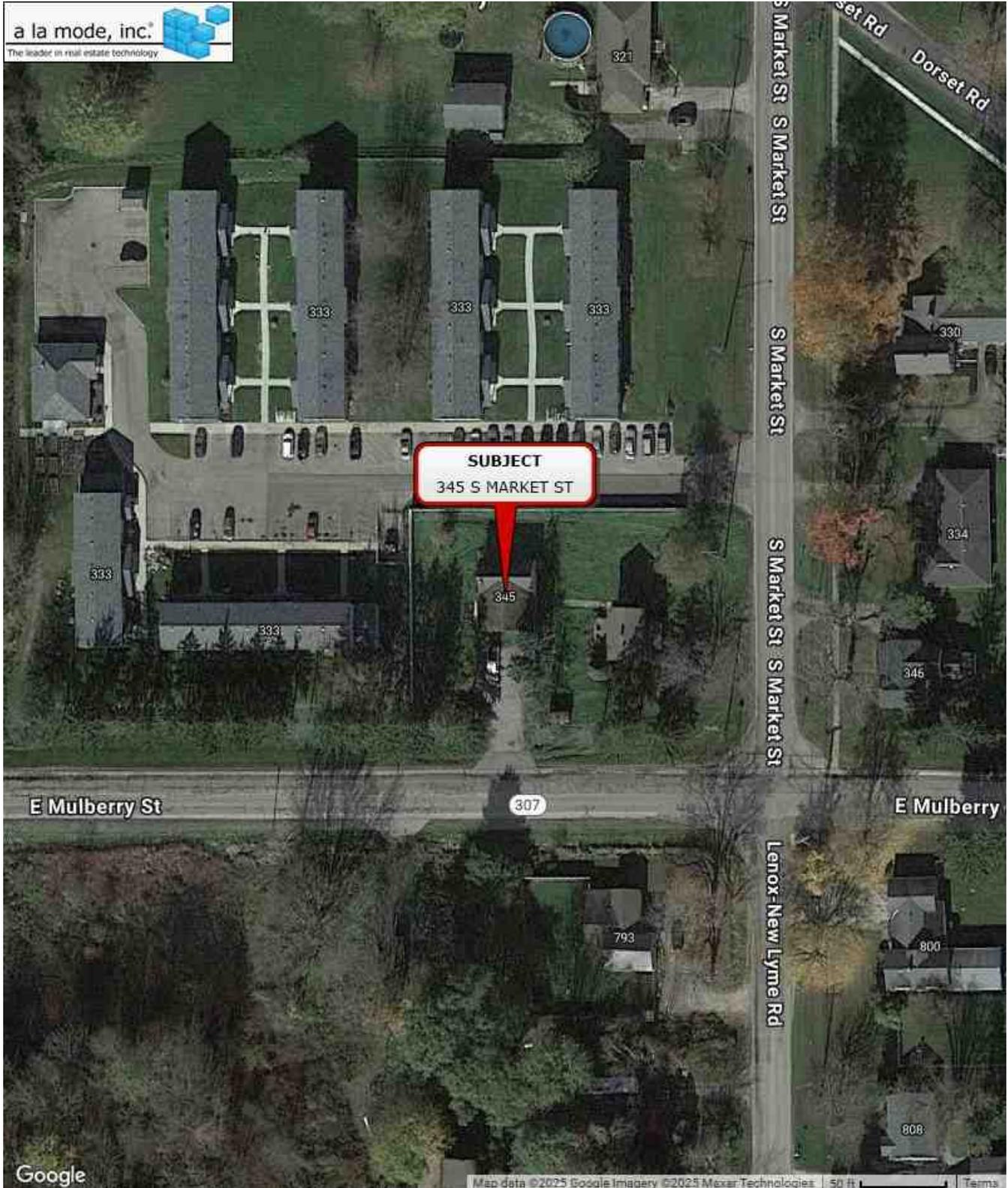
# Location Map

Borrower	N/A				
Property Address	345 S Market St				
City	Jefferson	County	ASHTABULA	State	OH Zip Code 44047
Lender/Client	N/A-PRIVATE PARTY APPRAISAL				



# AERIAL

Borrower	N/A						
Property Address	345 S Market St						
City	Jefferson	County	ASHTABULA	State	OH	Zip Code	44047
Lender/Client	N/A-PRIVATE PARTY APPRAISAL						



**APPRAISER DISCLOSURE STATEMENT**  
In Compliance with Ohio Revised Code Section 4763.12(C)

File No. 2025-0038

Name of Appraiser: DARRYL E PETTREY

Class of Certification/Licensure:  Certified General  
 Certified Residential  
 Licensed Residential  
 Temporary       General       Licensed

Certification/Licensure Number: 2007006254

Scope: This Report  is within the scope of my Certification or License  
 is not within the scope of my Certification or License

Service Provided by:  Disinterested & Unbiased Third Party  
 Interested & Biased Third Party  
 Interested Third Party on Contingent Fee Basis

Signature of person preparing and reporting the Appraisal:

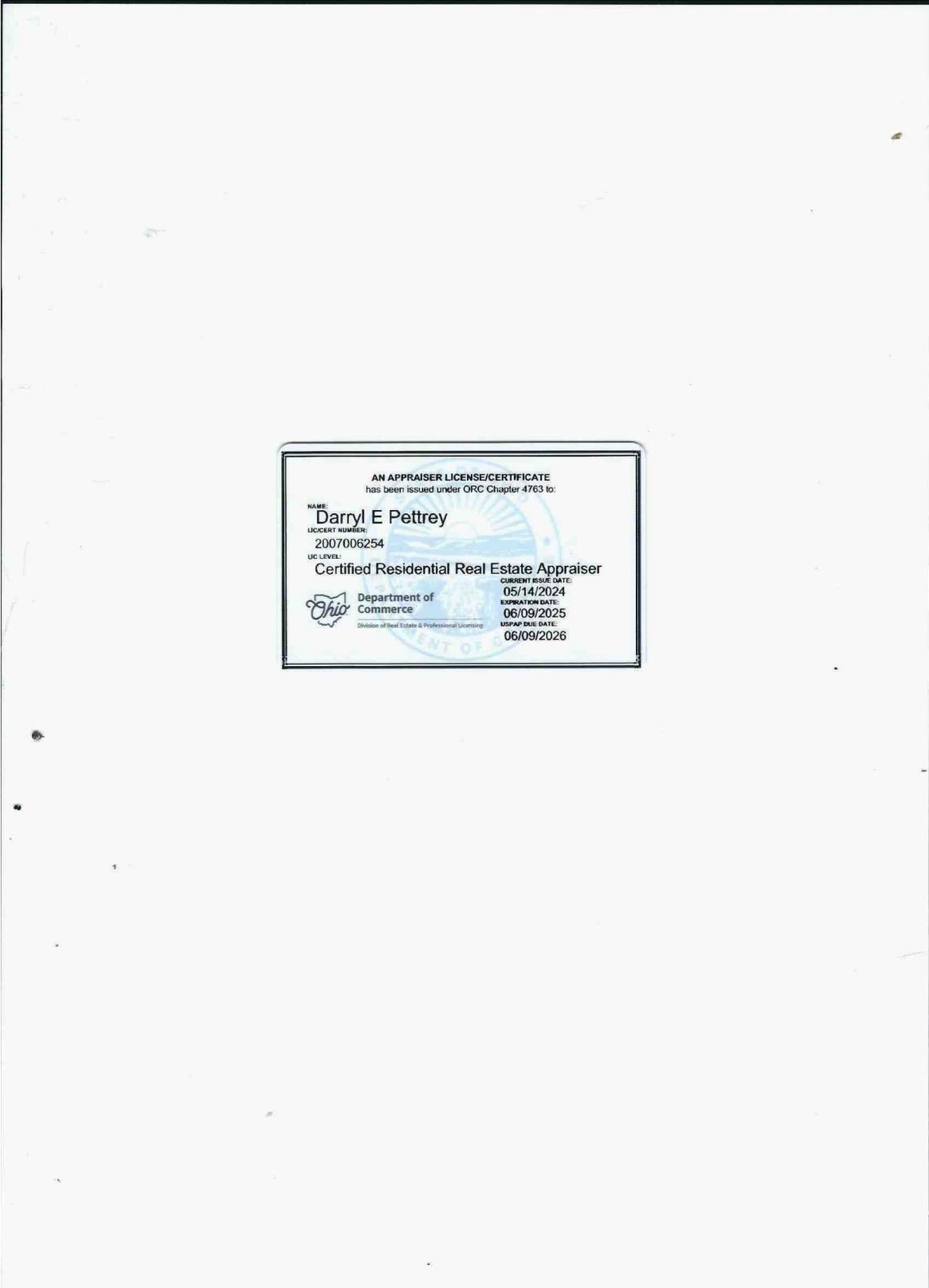
Daryl E Pettrej

This form must be included in conjunction with all appraisal assignments or specialized services performed by a state-certified or state-licensed real estate appraiser

State of Ohio  
Department of Commerce  
Division of Real Estate Appraiser Section  
Cleveland (216) 787-3100

**Copy of License**

Borrower	N/A						
Property Address	345 S Market St						
City	Jefferson	County	ASHTABULA	State	OH	Zip Code	44047
Lender/Client	N/A-PRIVATE PARTY APPRAISAL						



# NON-HEARING MINUTES

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**BOR Case:** 2024-0020

**Case Name:** NANCY RICE LIFE ESTATE

**Case Type:** VL

## Board Members

**Auditor, Scott Yamamoto**

**Treasurer, Angie Maki Cliff**

**Commissioner, JP Ducro**

**Others present:**

Janet Discher, Commissioner Alternate

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Amy Caruso, Treasurer Alternate

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**Complainant Seeks:** \$77000

**Subject Parcel:** 260220003300

**Auditor Value:** \$114100



ASHTABULA COUNTY  
 Board of Revision  
 25 W Jefferson Street  
 Jefferson OH 44047-1092  
 (440) 576-1484 Fax: (440) 576-3446

**Notice of Decision for BOR Case: 2024-0020**

NANCY RICE LIFE ESTATE  
 DANIEL T. KNIGHT, REMAINDER  
 345 S MARKET ST  
 JEFFERSON OH 44047

Based on the decision of the Board of Revision, the County Auditor is hereby authorized to adjust the Tax List accordingly.  
**Result Below.**

An appeal from this decision may be filed with the County Board of Revision and with either the Board of Tax Appeals, per Ohio R.C. 5717.01 or the Court of Common Pleas, per Ohio R.C. 5717.05. Appeals must be filed within thirty (30) days of the postmark of this Notice of Decision.

PARCEL	CLASS	TAXING DISTRICT		TAX YEAR
26-022-00-033-00	510-1FAMILY PLTD	26-JEFFERSON TWP-JEF VIL-J A LSD		2024
	<b>LAND</b>	<b>IMPR</b>	<b>TOTAL</b>	
<b>Original Value:</b>	\$29,200	\$84,900	\$114,100	
<b>Adjustment:</b>	\$0	-\$37,100	-\$37,100	
<b>New Value:</b>	\$29,200	\$47,800	\$77,000	
<b>RESULT: VLD - VALUE DECREASE. AGREED TO COMPLAINT. APPRAISAL SUBMITTED AND CURRENT CONDITION</b>				

  
 Board of Revision